

**KING COUNTY  
CURRENT USE APPLICATION  
FARM AND AGRICULTURAL LAND CLASSIFICATION  
Chapter 84.34 RCW**

Assessor's Account Numbers: _____ _____ _____ <hr/> Applicant(s) Name and Address _____ _____ _____ Phone: _____ Business: _____	<b>FOR ASSESSOR'S USE ONLY</b>  Date Received _____  Fee Collected _____  <input type="checkbox"/> Application Approved <input type="checkbox"/> Denied <input type="checkbox"/> Denied in Part  Owner Notified on _____  _____ Assessment Year for _____ Tax Collection  APPEAL: A denial of an application for classification as farm and agricultural land may be appealed to the County Board of Equalization.
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1. Legal description of land: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_ Section: \_\_\_\_\_ Township: \_\_\_\_\_ Range: \_\_\_\_\_

2. Is all the land included in the above listed Assessor's account numbers to be classified?  Yes  No. If No, be sure to describe any portion to be excluded from classification in the legal description in question 1.

3. Total acres in application \_\_\_\_\_. Proof of income must be submitted with this application. Please note the minimum income requirements listed on Page 2. Copies of the forms used to report farm income to the IRS (Schedule F) or receipts from sales are acceptable as proof of income.

4. Is the land subject to a lease or agreement that permits any use other than agriculture?  Yes  No If "Yes", a copy of the lease or agreement must be submitted with this application.

5. Is any or all of the land subject to a lease or agreement for agricultural uses?  Yes  No If "Yes", a copy of the lease or agreement must be submitted with this application.

6. Describe the past, current and continuing commercial agricultural use of this property. Include number and type of animals, typical crops and acreage devoted to each use.  
 \_\_\_\_\_  
 \_\_\_\_\_

7. Describe the present improvements on this property (farm buildings, residences, etc.). Is the residence(s) the primary residence of the farm owner or farm operator? Are any residences occupied by full-time farm employees?  
 \_\_\_\_\_  
 \_\_\_\_\_

8. Attach a map of the property to show an outline of the current use of each area of the property such as: livestock (type), row crops, hay land, pasture, wasteland, wooded lots, etc. Also indicate the location of the buildings described in question #7.

**APPLICATION FEE:** An application fee of **\$181.00** must accompany each application for classification as farm and agricultural land. The fee will not be refunded if the application is denied. Please make your check payable to: **KING COUNTY TREASURY DEPARTMENT**. Mail check to: Department of Assessments, 500 4<sup>th</sup> Avenue, Room 725, Seattle, WA 98104-2384

**Farm and Agricultural Land Means Either**

1. A parcel of land or contiguous parcels of land of twenty or more acres devoted primarily to the production of livestock or agricultural commodities for commercial purposes, or enrolled in the Federal Conservation Reserve program or its successor administered by the United States Department of Agriculture; or
2. Any parcel of land or contiguous parcels that are five acres or more but less than twenty acres devoted primarily to agricultural uses, which has:
  - Produced a gross income from agricultural uses equivalent to two hundred dollars or more per acre each year for three of the five calendar years preceding the date of application for classification under this chapter;
  - Standing crops with an expectation of harvest within seven years and a demonstrable investment in the production of those crops equivalent to one hundred dollars or more per acre in the current or previous year;
  - Standing crops of short rotation hardwoods with an expectation of harvest within fifteen years and a demonstrable investment in the production of those crops equivalent to one hundred dollars or more per acre in the current or previous year;
  - For purposes of (2) only, “gross income from agricultural uses” includes, but is not limited to, the wholesale value of agricultural products donated to nonprofit food banks or feeding programs; or
3. Any parcel of land or contiguous parcels that are less than five acres devoted primarily to agricultural uses which have produced a gross income of fifteen hundred dollars or more each year for three of the five calendar years preceding the date of application for classification under this chapter.

**Agricultural lands also include:**

- noncontiguous parcels from one to five acres, but otherwise constituting an integral part of farming operations conducted on the land;
- land, not to exceed twenty percent of classified land, that has incidental uses compatible with agricultural purposes, and also the land on which appurtenances necessary to the production, preparation or sale of the agricultural products exist in conjunction with the lands producing such products;
- Land used primarily for equestrian-related activities including, but not limited to, stabling, training, riding, clinics, schooling, shows, or grazing for feed. The land must also meet the requirements of (1), (2), or (3);
- any land on which the principal place or residence of the farm operator or owner of land or housing for employees is sited if the farm and agricultural land is classified pursuant to RCW 84.34.020 (a), if the residence or housing is on or contiguous to the classified parcel, and the use of the housing or the residence is integral to the use of the classified land for agricultural purposes.

**Removal of Classification**

1. Removal of all or a portion of classification by the assessor shall occur upon any of the following:
  - (a) Receipt of notice from the owner to remove all or a portion of such classification;
  - (b) Sale or transfer to an ownership except transfer that resulted from a default in loan payment made to or secured by a governmental agency that intends to or is required by law or regulation to resell the property for the same use as before, making all or a portion of such land exempt from ad valorem taxation;
  - (b) Sale or transfer of all or a portion of such land to a new owner, unless the new owner has signed a notice of classification continuance, except transfer to an owner who is an heir or devisee of a deceased owner shall not, by itself, result in removal of classification. If the notice of continuance is not signed by the new owner and attached to the real estate excise tax affidavit, all additional taxes shall become due and payable by the seller or transferor at the time of sale. The county auditor shall not accept an instrument of conveyance of classified land for filing or recording unless the new owner has signed the notice of continuance or the additional tax has been paid.
  - (d) Determination by the assessor, after giving the owner written notice and an opportunity to be heard, that all or a portion of such land no longer meets the criteria for classification under this chapter.

**KING COUNTY CURRENT USE APPLICATION  
FARM AND AGRICULTURAL LAND  
CLASSIFICATION  
Chapter 84.34 RCW**

**STATEMENT OF ADDITIONAL TAX, INTEREST,  
AND PENALTY DUE UPON REMOVAL OF  
CLASSIFICATION**

1. Upon removal of classification, an additional tax shall be imposed which shall be due and payable to the county treasurer thirty days after removal or upon sale or transfer, unless the new owner has signed the Notice of Continuance. The additional tax shall be the sum of the following:
  - (a) The difference between the property tax paid as "Farm and Agricultural Land" and the amount of property tax otherwise due and payable for the last seven years had the land not been so classified; plus
  - (b) Interest upon the amounts of the difference (a), paid at the same statutory rate charged on delinquent property taxes.
  - (c) A penalty of twenty percent shall be applied to the additional tax if the classified land is applied to some other use, except through compliance with the property owner's request for withdrawal process, or except as a result of those conditions listed in (2) below.
  
2. The additional tax, interest, and penalty specified in (1) shall not be imposed if removal resulted solely from:
  - (a) Transfer to a governmental entity in exchange for other land located within the State of Washington.
  - (b) A taking through the exercise of the power of eminent domain, or sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power, said entity having manifested its intent in writing or by other official action.
  - (c) A natural disaster such as a flood, windstorm, earthquake, or other such calamity rather than by virtue of the act of the landowner changing the use of such property.
  - (d) Official action by an agency of the State of Washington or by the county or city were the land is located disallowing the present use of such land
  - (e) Transfer of land to a church when such land would qualify for property tax exemption pursuant to RCW 84.36.020.
  - (f) Acquisition of property interests by state agencies or agencies or organizations qualified under RCW84.34.210 and 64.04.130. (see RCW 84.34.108(5)(f)).
  - (g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(d) (farm home site value).
  - (h) Removal of land from classification after enactment of a statutory exemption that qualifies the land for exemption and receipt of notice from the owner to remove the land from classification.

- (i) The creation, sale, or transfer of forest riparian easements under RCW 76.13.120.
- (j) The creation, sale, or transfer of a fee interest or a conservation easement for the riparian open space program under RCW 76.09.040.

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**AFFIRMATION  
(RCW 84.34.030 & WAC 458-30-215(6))**

As owner(s) or contract purchaser(s) of the land described in this application, I hereby indicate by my signature that I am aware of the potential tax liability involved when the land ceases to be classified under provisions of CH. 84.34 RCW. I also declare under the penalties for false swearing that this application and any accompanying documents have been examined by me and to the best of my knowledge it is a true, correct, and complete statement.

Signatures of all Owner(s) or Contract Purchaser(s):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

State of Washington  
County of \_\_\_\_\_

Subscribed and affirmed to me before \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

\_\_\_\_\_  
Notary's Signature

\_\_\_\_\_  
My Appointment Expires

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(See WAC 458-30-225)  
ASSESSOR

In accordance with the provisions of RCW 84.34.035, "...the assessor shall submit notification of such approval to Records and Elections for recording in the place and manner provided for the public recording of state tax liens on real property."

**CHAPTER 84.34 RCW**  
**OPEN SPACE CLASSIFICATION AND TAXATION ACT**  
**King County Department of Assessments**

**WHAT IS OPEN SPACE ACT?**

THE OPEN SPACE ACT is a vehicle to encourage the preservation of qualified lands through the application of Current Use Taxation (CUT)

**WHO MAY APPLY?**

An owner or contract purchaser of qualified lands may apply for Current Use classification. All owners (including spouses when applicable) must sign the application or agreement.

**WHAT LANDS QUALIFY?**

**1) Farm and Agricultural Land Classification**

- a) Any parcel of land that is twenty or more acres in size or contiguous ownership of land that totals twenty or more acres devoted primarily to the production of livestock or agricultural commodities for commercial purposes, or enrolled in the Federal Conservation Reserve Program or its successor administered by the USDA;
- b) Any parcel of land five acres or more but less than twenty acres devoted primarily to agricultural uses, which has produced a gross income from agricultural uses equivalent to two hundred dollars or more per acre per year for three of the five calendar years preceding the date of application for classification; or
- c) Any parcel of land of less than five acres devoted primarily to agricultural uses which has produced a gross income of fifteen hundred dollars or more per year for three of the five calendar years preceding the date for application for classification.
- d) Agricultural land shall also include any parcel of land one to five acres, which is not contiguous, but which otherwise constitutes an integral part of farming operations being conducted on land qualifying as "farm and agricultural lands.
- e) Agricultural land shall also include such incidental uses as are compatible with agricultural purposes, including wetlands preservation, provided such incidental uses does not exceed twenty percent of the classified land and the land on which appurtenances necessary to the production, preparation or sale of the agricultural products exist in conjunction with the lands producing such products.

**2) Open Space Land (PBRS)**

Any land area, the preservation of which in its present use, would assure the use and enjoyment of natural resources and scenic beauty for the social well being of the State and its citizens. The property must meet the policies and requirements identified in the document "King County Public Benefit Rating System".

**3) Timber Land**

Land in contiguous ownership of five or more acres devoted primarily to the growth and harvest of forest crops. King County limits approval by its legislative body to parcels of not less than five acres and not more than 20 acres. For approval of parcels of 20 acres or more contact the Assessor regarding Designated Forest Land under RCW 84.33.

## **WHERE TO APPLY**

Applications should be submitted to the King County agencies listed below. For application forms and additional information contact the agency dealing with the classification in which you are interested.

Agricultural Land and Forest Land of 20 acres or more

King County Department of Assessments  
500 4<sup>th</sup> Avenue, Room 725  
Seattle WA 98104-2384  
Attn: Wendy Morse (206) 263-2374

Open Space Land and Timber Land

Department of Natural Resources and Parks  
Water and Land Resources Division  
201 South Jackson Street, Suite 600  
Seattle, WA 98104  
Attn: Bill Bernstein 206-296-8351

## **APPLICATION FEE**

**KCC 20.36.040 Current Use permit reviews.** A fixed fee for the processing of current use permits shall be charged as follows:

A. Farm and agricultural land classification	\$181.00
B. Open space and timber less than twenty acres	\$480.00
C. Open space and timber greater than twenty acres	\$480.00

## **ASSESSOR MAY REQUIRE DATA**

The Assessor may require that the owner of classified land submit data regarding use of the land, productivity of typical crops and other information pertinent to continued classification and proper assessment,

## **WHAT IS THE ADVANTAGE OF CURRENT USE ASSESSMENT?**

In most cases, current use assessment results in a reduction in the assessed land value, which in turn results in lower taxes. The exemption does not apply to any buildings on the parcel. The amount of reduction depends upon the market value of the land and use of the land.

## **WHAT OBLIGATIONS DOES THE PROPERTY OWNER ASSUME - ADDITIONAL TAX UPON REMOVAL**

Once the land is classified it shall not be applied to any other use. A change of use will result in removal from classification. Upon removal of land from classification, an additional tax and interest **shall** be imposed. This additional tax shall be the difference in the amount of tax paid as Current Use and the amount that would have been paid if the land were not classified, plus interest, for a maximum of seven years prior to removal from classification. In addition, there is a penalty of 20% of this total amount. The 20% penalty can be waived if the owner requests withdrawal, in writing, any time after eight years of classification. This request must be made two years prior to the date of withdrawal.

## **HOW LONG DOES LAND REMAIN CLASSIFIED?**

Once land is classified under the Act, it shall remain under such classification until a request for withdrawal or removal is made by the owner or until the use of the land is changed or it has been sold or transferred and the new owner has not signed the notice of continuance in the appropriate section of the Real Estate Excise Tax affidavit. The owner may request removal at any time, but may be subject to additional tax, interest, and penalty.

## **SALE OR TRANSFER OF CLASSIFIED LAND**

If classified land is sold or transferred, the County Recorder will not record the documents of the sale until the seller has paid the additional tax as described above or the buyer has filed a notice of continuance indicating he wishes to continue the classification. **Filing a notice of continuance does not in itself ensure continued classification.**

## **SALE OR CHANGE OF USE OF A PORTION OF CLASSIFIED LAND**

Additional tax is due only on the portion removed from classification. If a part of the parcel is removed the remaining portion can continue in the classification provided it satisfies the requirements under which the entire parcel was originally classified.

## **DUAL ASSESSMENT ROLL**

A record of both the Current Use value and the market value (appraised value) is maintained by the Assessor. The landowner will receive notice of a change in either value. The difference between the Current Use value and market value is the basis for calculations of the additional tax imposed upon removal from classification.

## **REMOVAL OF CLASSIFICATION**

1. Removal of all or a portion of classification by the assessor shall occur upon any of the following:
  - a) Receipt of notice from the owner to remove all or portion of such classification;
  - b) Sale or transfer to an ownership, except a transfer that resulted from a default in loan payment made to or secured by a governmental agency that intends to or secured by law or regulation to resell the property for the same use as before, making all or a portion of such land exempt from ad valorem taxation.
  - c) Sale or transfer of all or a portion of such land to a new owner, unless the new owner has signed a notice of classification continuance, except transfer to a owner who is an heir or devisee of a deceased owner shall not, by itself, result in removal of classification. If the notice of continuance is not signed by the new owner and attached to the real estate excise tax affidavit, all additional taxes shall become due and payable by the seller or transfer or at time of sale. The county auditor shall not accept an instrument of conveyance of classified land for filing or recording unless the new owner has signed the notice of continuance or the additional tax has been paid;
  - d) Determination by the assessor, after giving the owner written notice and an opportunity to be heard, that all or a portion of such land no longer meets the criteria for classification under this chapter.

## **CALENDAR OF EVENTS**

- January 1 through December 31 : **Application filed at any time during the year.**
- January 1 of year following application (assessment year): **Property assessed at current use value.**
- February 15 of year following assessment year: **Taxes on current use value billed to taxpayer.**